

January 11, 1951.  
Passed on File.

**House File 35**  
By OLSON.

Passed House, Date .....  
Vote: Ayes..... Nays.....  
Passed Senate, Date.....  
Vote: Ayes..... Nays.....  
Approved .....

## A BILL FOR

AN ACT to amend section four hundred twenty-seven point one (427.1), Code 1950, relating to property exempt from property taxation.

*Be It Enacted by the General Assembly of the State of Iowa:*

1 Section 1. Amend section four hundred twenty-seven point  
2 one (427.1), Code 1950, by adding the following subsection:  
3 "The property of a school district of the State of Iowa  
4 when it is devoted to the use of the superintendent or a  
5 teacher of the school within the district as living quarters  
6 and the use of which is included as part of the remuneration  
7 for such position as superintendent or teacher".

### EXPLANATION OF H. F. 35

Many schools must provide suitable living quarters for teachers as an added inducement in obtaining desirable teachers. Thus where a school district purchases such a place it seems proper that that property should be exempt from taxation. Otherwise it merely results in one taxing district paying into the fund of another taxing district.

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